

Form **F-66 (IA-2)**
(6-11-2014)

STATE OF IOWA

2014
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2014

CITY OF **WALCOTT**, IOWA
DUE: December 1, 2014

16208201700000
City of Walcott
PO Box 247
Walcott, IA 52773

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	734,782		734,782	732,333
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	734,782		734,782	732,333
Delinquent property taxes	0		0	0
TIF revenues	738,510		738,510	734,000
Other city taxes	341,044	0	341,044	338,381
Licenses and permits	19,977	0	19,977	18,138
Use of money and property	22,673	11,125	33,798	29,445
Intergovernmental	217,526	0	217,526	222,200
Charges for fees and service	7,027	562,356	569,383	580,100
Special assessments	1,538	0	1,538	885
Miscellaneous	146,742	36,410	183,152	132,500
Other financing sources	938,838	0	938,838	1,433,445
Total revenues and other sources	3,168,657	609,891	3,778,548	4,221,427
Expenditures and Other Financing Uses				
Public safety	514,321	0	514,321	602,202
Public works	279,743	0	279,743	303,608
Health and social services	0	0	0	1,562
Culture and recreation	176,097	0	176,097	195,703
Community and economic development	171,726	0	171,726	180,610
General government	167,777	0	167,777	190,205
Debt service	516,410	0	516,410	516,410
Capital projects	77,022	0	77,022	315,000
Total governmental activities expenditures	1,903,096	0	1,903,096	2,305,300
Business type activities	0	650,008	650,008	664,504
Total ALL expenditures	1,903,096	650,008	2,553,104	2,969,804
Other financing uses, including transfers out	850,838	88,000	938,838	1,433,445
Total ALL expenditures/And other financing uses	2,753,934	738,008	3,491,942	4,403,249
Excess revenues and other sources over (Under) Expenditures/And other financing uses	414,723	-128,117	286,606	-181,822
Beginning fund balance July 1, 2013	2,307,333	1,500,518	3,807,851	3,807,851
Ending fund balance June 30, 2014	2,722,056	1,372,401	4,094,457	3,626,029
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 1,005,000	Other long-term debt	\$ 0	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 57,999			
		General obligation debt limit	\$ 6,431,694	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		10/15/2014		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Lisa Rickertsen		563	284-6571	17
Signature of Mayor or other City official (Name and Title)			Date signed	
			10/6/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF WALCOTT			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	595,933	138,849		0	0	0	734,782			734,782	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	595,933	138,849		0	0	0	734,782		T01	734,782	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	595,933	138,849		0	0	0	734,782			734,782	6
7	TIF revenues			738,510				738,510		T01	738,510	7
	Other city taxes											
8	Utility tax replacement excise taxes	10,174	2,386	0	0	0	0	12,560		T15	12,560	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	5,099	0	0	0	0	0	5,099	0	T15	5,099	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	4,743	1,112	0	0	0	0	5,855	0	T19	5,855	12
13	Hotel/motel tax	82,054	0	0	0	0	0	82,054	0	T19	82,054	13
14	Other local option taxes	0	235,476	0	0	0	0	235,476	0	T09	235,476	14
15	TOTAL OTHER CITY TAXES	102,070	238,974	0	0	0	0	341,044	0		341,044	15
16	Section B - LICENSES AND PERMITS	19,977	0	0	0	0	0	19,977	0	T29	19,977	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	14,450	1,883	1,616	0	2,881	0	20,830	11,125	U20	31,955	18
19	Rents and royalties	1,843	0	0	0	0	0	1,843	0	U40	1,843	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	16,293	1,883	1,616	0	2,881	0	22,673	11,125		33,798	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WALCOTT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		163,449					163,449		C46	163,449	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	4,077	0	0	0	0	0	4,077	0	C89	4,077	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	4,077	163,449	0	0	0	0	167,526	0		167,526	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	50,000	0	0	0	0	0	50,000	0	D89	50,000	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	50,000	0	0	0	0	0	50,000	0		50,000	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	54,077	163,449	0	0	0	0	217,526	0		217,526	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	202,184	A91	202,184	73
74	Sewer	0	0	0	0	0	0	0	292,218	A8Ø	292,218	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	67,954	A81	67,954	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WALCOTT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	6,440	0	0	0	0	0	6,440	0	A61	6,440	100
101	Animal control charges	342	0	0	0	0	0	342	0	A89	342	101
102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
103	Mowing	245	0	0	0	0	0	245	0		245	103
104	TOTAL CHARGES FOR SERVICE	7,027	0	0	0	0	0	7,027	562,356		569,383	104
105												105
106	Section F - SPECIAL ASSESSMENTS	1,538	0	0	0	0	0	1,538	0	U01	1,538	106
107	Section G - MISCELLANEOUS											107
108	Contributions	92,682	0	0	0	0	0	92,682	0	U99	92,682	108
109	Deposits and sales/fuel tax refunds	1,266	0	0	0	0	0	1,266	27,541	U99	28,807	109
110	Sale of property and merchandise	0	0	0	0	0	0	0	558	U11	558	110
111	Fines	5,268	0	0	0	0	0	5,268	0	U30	5,268	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	Misc Copies/NSF fees	436	0	0	0	0	0	436	0		436	114
115	Refunds/Reimbursements	713	0	0	0	0	0	713	0		713	115
116	Nuisance Abatements	3,638	0	0	0	0	0	3,638	0		3,638	116
117	Insurance Dividend/Claims/Reimb	12,471	0	0	0	0	0	12,471	8,311		20,782	117
118	Sale of Salvage	268	0	0	0	0	0	268	0		268	118
119	Riverboat Grant	30,000	0	0	0	0	0	30,000	0		30,000	119
120	TOTAL MISCELLANEOUS	146,742	0	0	0	0	0	146,742	36,410		183,152	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WALCOTT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					Line No.
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	943,657	543,155	740,126	0	2,881	0	2,229,819	609,891		2,839,710	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	283,632	0			88,000	0	371,632	0		371,632	127
128	<i>Internal TIF loans and transfers in</i>	50,796	0	0	516,410	0	0	567,206	0		567,206	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	334,428	0	0	516,410	88,000	0	938,838	0		938,838	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,278,085	543,155	740,126	516,410	90,881	0	3,168,657	609,891		3,778,548	132
133												133
134	Beginning fund balance July 1, 2013	1,371,029	531,780	35,805		368,719	0	2,307,333	1,500,518		3,807,851	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,649,114	1,074,935	775,931	516,410	459,600	0	5,475,990	2,110,409		7,586,399	136
137												137
138												138
139												139
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF WALCOTT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	299,553	0	0	0	0	0	299,553		E62	299,553	2
3	Purchase of land and equipment	39,732	0	0	0	0	0	39,732		G62	39,732	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	111,002	0	0	0	0	0	111,002		E24	111,002	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	1,000	0	0	0	0	0	1,000		E32	1,000	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	58,612	0	0	0	0	0	58,612		E66	58,612	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	1,089	0	0	0	0	0	1,089		E32	1,089	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	3,333	0	0	0	0	0	3,333		E89	3,333	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	514,321	0	0	0	0	0	514,321			514,321	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WALCOTT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	216,887	4,081	0	0	0	0	220,968		E44	220,968	42
43	Purchase of land and equipment	36,421	0	0	0	0	0	36,421		G44	36,421	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	22,354	0	0	0	0	0	22,354		E44	22,354	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	0	0	0	0	0	0		E44	0	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	275,662	4,081	0	0	0	0	279,743			279,743	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WALCOTT					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WALCOTT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	59,027	0	0	0	0	0	59,027		E52	59,027	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	66,383	0	0	0	0	0	66,383		E61	66,383	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	18,570	0	0	0	0	0	18,570		E61	18,570	130
131	Purchase of land and equipment	32,117	0	0	0	0	0	32,117		G61	32,117	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	176,097	0	0	0	0	0	176,097			176,097	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	0	0	0	0	0		E89	0	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	42,212	0	0	0	0	0	42,212		E29	42,212	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	129,514	0	0	0	129,514		E89	129,514	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	42,212	0	129,514	0	0	0	171,726			171,726	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WALCOTT					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	10,101	0		0	0	0	10,101		E29	10,101	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	69,428	0		0	0	0	69,428		E23	69,428	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	1,542	0		0	0	0	1,542		E89	1,542	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	18,753	0		0	0	0	18,753		E25	18,753	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	67,953	0		0	0	0	67,953		E31	67,953	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	0	0	0	0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	167,777	0	0	0	0	0	167,777			167,777	176
177	Section G — DEBT SERVICE	0	0	0	516,410	0	0	516,410			516,410	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	516,410	0	0	516,410			516,410	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	W. Bryant St Improvements	0	0	0	0	0	0	0			0	184
185	S Grove St Watermain	0	0	0	0	22,640	0	22,640			22,640	185
186		0	0	0	0	54,382	0	54,382			54,382	186
187	Subtotal Regular Capital Projects	0	0	0	0	77,022	0	77,022			77,022	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	77,022	0	77,022			77,022	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,176,069	4,081	129,514	516,410	77,022	0	1,903,096			1,903,096	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WALCOTT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								258,057	E91	258,057	198
199	Purchase of land and equipment									G91	0	199
200	Construction							0		F91	0	200
201	Sewer and sewage disposal — Current operation							322,782		E80	322,782	201
202	Purchase of land and equipment							0		G80	0	202
203	Construction							0		F80	0	203
204	Electric — Current operation							0		E92	0	204
205	Purchase of land and equipment							0		G92	0	205
206	Construction							0		F92	0	206
207	Gas Utility — Current operation							0		E93	0	207
208	Purchase of land and equipment							0		G93	0	208
209	Construction							0		F93	0	209
210	Parking — Current operation							0		E60	0	210
211	Purchase of land and equipment							0		G60	0	211
212	Construction							0		F60	0	212
213	Airport — Current operation							0		E01	0	213
214	Purchase of land and equipment							0		G01	0	214
215	Construction							0		F01	0	215
216	Landfill/Garbage — Current operation							69,169		E81	69,169	216
217	Purchase of land and equipment							0		G81	0	217
218	Construction							0		F81	0	218
219	Hospital — Current operation							0		E36	0	219
220	Purchase of land and equipment							0		G36	0	220
221	Construction							0		F36	0	221
222	Transit — Current operation							0		E94	0	222
223	Purchase of land and equipment							0		G94	0	223
224	Construction							0		F94	0	224
225	Cable TV, telephone, Internet — Current operation							0		E03	0	225
226	Purchase of land and equipment							0		G03	0	226
227	Housing authority — Current operation							0		E50	0	227
228	Purchase of land and equipment							0		G50	0	228
229	Construction							0		F50	0	229
230	Storm water — Current operation							0		E80	0	230
231	Purchase of land and equipment							0		G80	0	231
232	Construction							0		F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WALCOTT					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								650,008		650,008	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,176,069	4,081	129,514	516,410	77,022	0	1,903,096	650,008		2,553,104	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	0	283,632		0	0	0	283,632	88,000		371,632	255
256	Internal TIF loans/repayments and transfers out	0	0	567,206	0	0	0	567,206	0		567,206	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	0	283,632	567,206	0	0	0	850,838	88,000		938,838	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,176,069	287,713	696,720	516,410	77,022	0	2,753,934	738,008		3,491,942	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	58,294	787,222	79,211	0	382,578	0	1,307,305			1,307,305	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	1,010,830	0	0	0	0	0	1,010,830			1,010,830	266
267	Unassigned	403,921	0	0	0	0	0	403,921			403,921	267
268	Total Governmental	1,473,045	787,222	79,211	0	382,578	0	2,722,056			2,722,056	268
269	Proprietary								1,372,401		1,372,401	269
270	Total ending fund balance June 30, 2014	1,473,045	787,222	79,211	0	382,578	0	2,722,056	1,372,401		4,094,457	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,649,114	1,074,935	775,931	516,410	459,600	0	5,475,990	2,110,409		7,586,399	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES										CITY OF WALCOTT	
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>													
Purpose		Amount paid to other local governments				Purpose		Amount paid to State					
Correction.....		M05 \$ 0				Highways.....		L44 \$ 0					
Health.....		M32 0				All other.....		L89 \$ 0					
Highways.....		M44 0											
Transit subsidies.....		M94 0											
Libraries.....		M52 59,027											
Police protection.....		M62 0											
Sewerage.....		M80 0											
Sanitation.....		M81 0											
All other.....		M89 \$ 0											
Part IV		SALARIES AND WAGES											
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.													
												Amount - Omit cents	
Total salaries and wages paid.....												200 \$	477,716
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED											
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year			
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)					
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	191 \$ 0	0				
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0	0				
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	192 0	0				
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	193 0	0				
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	194 0	0				
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189 0	0				
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	189 0	0				
8. TIF revenue	19U 90,922	29U 5,077	39U 38,000	49U 0	49U 57,999	49U 0	49U 0	189 0	12,796				
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189					
9. Sewer GO TIF	1,495,000	0	490,000	1,005,000	0	0	0	0	25,710				
10.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0	0				
11.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0	0				
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0	0				
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0	0				
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0	0				
Total long-term debt	1,585,922	5,077	528,000	1,005,000	57,999	0	0	38,506					
B. Short-term debt		Amount - Omit cents											
Outstanding as of JULY 1, 2013				61V \$	0								
Outstanding as of JUNE 30, 2014				64V \$	0								
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS											
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY				Amount - Omit cents									
Actual valuation -- January 1, 2012				\$	128,633,876				x .05 = \$		6,431,694		
Part VII		CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014											
Type of asset		Amount - Omit cents											
		Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)							
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01	W31	W61									
		\$ 4,094,457	\$ 0	0	0	0	4,094,457						
REMARKS							V98						